Table 23.19-- CHARACTERISTICS OF SERVICE ESTABLISHMENTS WITH PAYROLL, FOR THE STATE, 1987 AND 1992, AND OAHU AND THE NEIGHBOR ISLANDS, 1992

		1992		
Subject	1987	State total	Oahu	Neighbor islands
FIRMS SUBJECT TO FEDERAL INCOME TAX				
Number of establishments Receipts (\$1,000) Annual payroll (\$1,000) First quarter payroll (\$1,000) Paid employees 1/ FIRMS EXEMPT FROM	7,458 4,455,953 1,499,500 356,723 91,673	8,468 7,290,719 2,654,278 617,437 117,965	6,248 5,368,982 1,944,260 443,438 81,084	2,220 1,921,737 710,018 173,999 36,881
FEDERAL INCOME TAX Number of establishments Revenue (\$1,000) Expenses (\$1,000) Annual payroll (\$1,000) First quarter payroll (\$1,000) Paid employees 1/	998 1,222,359 1,155,012 521,108 128,303 28,541	1,032 2,081,077 1,937,721 923,630 227,965 37,492	690 1,718,951 (NA) 768,048 189,433 30,622	342 362,126 (NA) 155,582 38,532 6,870

NA Not available.

1/ For pay period including March 12.

Source: U.S. Bureau of the Census, *1992 Census of Service Industries, Hawaii*, SC92-A-12 (August 1994), tables la, lb, 3a, 3b, 7a, 7b, 8a, and 8b.